24th September 1947]

(e) whether any others applied for allotment of spindles and if so, what action has been taken in respect of their applications?

THE HON. SRI H. SITARAMA REDDI :—" (a) & (b) A statement [a] containing the names of the allottees and other available particulars is placed on the table of the House.

" (c) Yes. All the allottees were asked to furnish information on the following points :—

(1) The number of spindles for which they have already booked orders for machinery; and

(2) how much of them the allottees expect will arrive during this year, next year and later. The details furnished by the allottees are given in statement B[a] placed on the table of the House.

" (d) No Sir.

" (e) Yes. The applications will be considered if and when unutilized spindles become available for further distribution."

SRI S. B. ADITYAN :—" May I know whether the Government have considered the question of stopping all these allotments and nationalizing the textile industry? "

THE HON. SRI H. SITARAMA REDDI :—" There is no proposal to nationalize textile industry."

SRI R. SURYANARAYANA RAO :—" May I know what time they are giving to the allottees to avail of the allotment made to them? May I know whether any particular period has been fixed? "

THE HON. SRI H. SITARAMA REDDI :—" Sir, the question is mainly dealt with by the Government of India, and the Madras Government is guided mostly by the time Government of India gives to these allottees."

SRI R. SURYANARAYANA RAO :—" May I know what is the time given by the Government of India, if it is within the cognizance of the Provincial Government."

THE HON. SRI H. SITARAMA REDDI :—" I would request the hon. Member to put a separate question."

The levy of General Sales Tax on commission agents.

* 67 Q.—SRI B. BHIMA RAO : Will the Hon. the Minister for Finance be pleased to state—

(a) the date from which commission agents were assessed to General Sales Tax; the reason why they were not taxed before and why they are being taxed subsequently;

(b) the total amount realized from General Sales Tax *from commission agents only* in each of the districts of the Province during each of the years 1943–44, 1944–45, 1945–46 and 1946–47;

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[a] **Printed as Appendix II on pages 349–353 infra.**

[24th September 1947

(c) the number of suits instituted in each district for refund of the sales tax levied and connected reliefs and in how many cases decrees have been passed against the Government;

(d) the amount of expense incurred by Government in each district in connexion therewith; and

(e) whether there is any proposal to appoint a retired High Court Judge to consider the legality of levy of the tax in the case of commission agents?

THE HON. SRI B. GOPALA REDDI :—" (a) Section 8 of the Madras General Sales Tax Act, 1939, provides for the exemption from sales tax of commission agents subject to certain conditions. During the initial stages of the administration of the Act, the exemption was allowed rather liberally as the provisions of the Act had not become familiar to merchants. Consequent on the enhancement of the rates of sales-tax with effect from 1st October 1945 it was observed that a large number of regular dealers evaded sales tax by claiming exemption as commission agents. Strict administration of the provisions of the Act since 1943 has resulted in a number of so called commission agent being assessed to sales tax. They were assessed as the nature of their business was not such as would entitle them to exemption under the provisions of section 8 of the Act and the conditions of the licence granted under that section.

" (b) to (d) The information asked for by the hon. Member is furnished in the statement [a] laid on the Table of the House.

" (e) The answer is in the negative."

Technical education in the Province.

* 68 Q.—SRI R. SURYANARAYANA RAO: Will the Hon. the Minister for Industries be pleased to state—

(a) the number of polytechnics and the number of industrial schools in the Province;

(b) the number of institutions directly managed by Government and the number in receipt of grant-in-aid;

(c) the arrangements for settling the courses of studies, examinations and inspections in these institutions;

(d) whether it is a fact that at present different types of technical colleges and schools are under different departments of Government;

(e) whether the Government have at any time considered the advisability of constituting a Provincial Council of Technical Education similar to the All-India one, to co-ordinate all kinds of technical education;

(f) whether there is any proposal to create a Department of Technical Education under the Department of Industries; and

[a] Printed as Appendix III on page 354 infra.